

EXHIBIT “C”

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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

AKORN HOLDING COMPANY LLC, *et al.*¹
Debtors.

Case No. 23-10253 (KBO)
(Jointly Administered)
Chapter 7

DECLARATION OF ACCOUNTANT

1. I am a partner in the firm of Miller Coffey Tate LLP ("MCT"), which has served as Accountants and Bankruptcy Consultants for the Trustee in the above-captioned chapter 7 cases.

2. I have read the foregoing Application of MCT for allowance of compensation and reimbursement of expenses and know the contents thereof and that the same are true and correct, to the best of my knowledge, information and belief.

3. There is no agreement or understanding between MCT and any other person for a division of compensation as Accountants and Bankruptcy Consultants for the Trustee.

4. No division prohibited by the Bankruptcy Code will be made by MCT.

5. No agreement prohibited by Title 18, Section 155 has been made.

6. Our firm has one scale of billing rates for all clientele for services rendered which is based on the costs of operation of the firm plus a reasonable compensation to partners.

7. The billing rates for the firm are as follows:

2023

Partners	\$455.00 - \$850.00
Managers	\$340.00 - \$450.00
Senior Accountants	\$265.00 - \$335.00
Staff Accountants/Para-Professionals	\$100.00 - \$260.00

¹ The Debtors are: Akorn Holding Company LLC, 23-10253, Akorn Intermediate Company LLC, 23-10254 and Akorn Operating Company LLC 23-10255.

2024

Partners	\$500.00 - \$850.00
Managers	\$375.00 - \$495.00
Senior Accountants	\$295.00 - \$370.00
Staff Accountants/Para-Professionals	\$150.00 - \$290.00

8. The above billing rates are reasonable when compared to rates charged by other firms for comparable services in bankruptcy matters.

9. Out-of-pocket expenses are separately billed to each client.

10. I declare under penalty of perjury that I best of my knowledge and belief, the foregoing is true and correct.

Dated: November 27, 2024

MILLER COFFEY TATE LLP

/s/ Matthew R. Tomlin

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Accountants and Bankruptcy Consultants to the Trustee